

RESOLUTION 2013-07

A RESOLUTION REGARDING ELIGIBILITY OF PROPERTY LOCATED IN THE CITY OF YORK AND OWNED BY KINSLEY NORTHWEST, L.P. FOR THE COUNTY OF YORK LERTA PROGRAM.

WHEREAS, the County of York is a local taxing authority authorized by the Local Economic Revitalization Tax Assistance Act, the Act of December 1, 1977, P.L. 237, No. 76, (72 P.S. §4722 et seq) to provide tax exemption for new construction in deteriorated areas of economically depressed communities and for improvements to certain deteriorated industrial, commercial and other business properties; and

WHEREAS, the Board of Commissioners for the County of York adopted Ordinance 2008-03. (York County Code Section 325-28 et seq.) Creating a Local Economic Revitalization Tax Assistance Program which was further amended by Ordinance 2011-03; and

WHEREAS, the Board of Commissioners for the County of York desire to continue to encourage new industrial, commercial, and business development in these deteriorated areas through the use of tax exemptions;

NOW, THEREFORE, be it and it is hereby resolved as follows:

SECTION 1. Definitions. The following words and phrases when used in this Resolution shall have the following meaning:

Deteriorated Property - any industrial, commercial or other business property owned by an individual, association, or corporation, and located in a deteriorating area, as hereinafter provided, or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinance, or regulations.

Improvement - repair, construction or reconstruction including alterations and additions having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance with laws, ordinances, or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

SECTION 2. Eligible Areas. The Board of Commissioners for the County of York determines that Parcel ID 03-043-01-0001-00-00000 shall be the area which contains and consists of the Deteriorated Property which is eligible for tax exemption under this Resolution.

SECTION 3. Exemption.

a. The amount to be exempted from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of improvements in accordance with the exemption schedule established by this Resolution.

b. The exemption from real estate taxes shall be limited to that improvement for which an exemption has been requested in the manner set forth in this Resolution and for which a separate assessment has been made by the Board of Assessment of Appeals.

SECTION 4. Exemption Schedule.

a. The schedule of real estate taxes to be exempted shall be identical to the municipal LERTA exemption schedule previously approved or, in the alternative, in accordance with the below portion of improvements to be exempted each year:

<u>Length (Year)</u>	<u>Portion (Percent)</u>
First	100
Second	90
Third	80
Fourth	70
Fifth	60
Sixth	50
Seventh	40
Eighth	30
Ninth	20
Tenth	10

b. If an eligible property is granted a tax exemption pursuant to this Resolution, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

c. The exemption from taxes granted under this Resolution shall be upon the property and shall not terminate upon the sale or exchange of the property.

SECTION 5. Procedure for Obtaining Exemption.

a. Any person desiring tax exemption under this Resolution shall notify the Tax Collector for the municipality at issue in writing on a form provided to the applicant at the time he secures a building permit for an improvement. A copy of the exemption request shall be forwarded to the York County Assessment Office. The York County Assessor, shall, after completion of the improvement, assess separately the improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this Resolution and shall notify the taxpayer and the tax collector for the municipality of the reassessment and the amount of the assessment eligible for the exemption. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the municipality as provided by law.

b. The cost of the improvements to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this Resolution, if any, shall not apply to the adoption of any such amendment.

SECTION 6. Termination Date. An application for exemption may be made at any time within three (3) years from the effective date of this Resolution. All qualified applications under this Resolution are eligible for the entire nine (9) year exemption schedule.

SECTION 7. Extension. The Board of Commissioners for the County of York Township may, by Resolution adopted from time to time, extend the time for filing an application for exemption. However, in no event shall any one (1) extension period exceed three (3) years.

SECTION 8. Revocation of LERTA exemption. The exemption from real estate taxes provided for herein shall be forfeited by the Applicant and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, the Tax

Collector of the municipality shall discontinue the LERTA exemption, and shall notify the York County Tax Assessment Office of such discontinuance.

SECTION 9. Conflict. Any previously adopted resolution or part thereof which conflicts with the provisions of this Resolution is hereby repealed.

SECTION 10. Severability. The provisions of this Resolution are severable and if any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses, or sentences.

ADOPTED, this 17th day of July, 2013.

YORK COUNTY BOARD OF COMMISSIONERS

Steve Chronister, President Commissioner

Doug Hoke, Vice President Commissioner

Christopher B. Reilly, Commissioner

Charles R. Noll
Administrator/Chief Clerk

DATE: _____

LERTA APPLICATION

EXPLANATION FOR EXEMPTION

Application for Exemption from Real Estate Taxes on Improvements to Commercial Properties

1. Property Location:	320 N. George Street, York, PA	2. Parcel ID#:	03-043-01-0001.00-00000
3. Property Owner (if joint ownership, provide all owners): Kinsley Northwest, L. P.			
4. Property Owner(s) Mailing Address:	6259 Reynolds Mill Road Seven Valleys, PA 17360	5. Phone Number:	717-741-8415
6. Property Assessment Prior to Work Starting: (Please attach a copy of tax assessment card or current bill)	\$449,690.00		
7. Start Date of Improvements:	06/11/13	8. Estimated Cost of Improvements:	\$5,000,000.00
9. Description of Improvements: Rehabilitation of an unoccupied building, to include new roof, repairing and replacing windows and interior fit out for office space.			
10. Property Assessment AFTER Completion of Work: (Please attach a copy of your NEW tax assessment card)	\$ N/A Not yet completed		

11. I/We apply for exemption from any additional assessment (assessed value) for Real Estate Taxes that may result from the above-described improvements. I/We understand that such exemption will be valid only upon completion of all listed improvements and completion of all required applications and approvals for a period not to exceed ten (10) years. I/We understand that any appeal on the assessed value for the parcel at issue filed by the LERTA participant during the term in LERTA shall result in immediate removal from the LERTA program.

I/We are the property owner(s) certify that:

- I/We apply in good faith at the first opportunity that we are aware of the program.
- All listed improvements must be completed and a reassessment must take place before exemptions will be granted.
- All necessary required permits and certificates (i.e. CO) have been obtained from the local municipality.
- Copies of previous and new tax assessment card/bills have been properly filed.
- All taxes and charges against the property are current.
- Interim bills are NOT a part of this program.
- First cycle of billing for LERTA will commence with the next full tax year.
(Municipal/County - February; School - July)
- I/We understand that failure to pay real estate taxes within the calendar year in which they are due will result in the property being dismissed from the LERTA program.

Kinsley Northwest, L. P.

By: Kinsley Northwest GP, LLC

Owner

Joint Owner

By: Robert A. Kinsley,
Managing Member

Date

LERTA APPLICATION

EXPLANATION FOR EXEMPTION

APPLICANT PLEASE DO NOT COMPLETE ANY INFORMATION BELOW
FOR ASSESSMENT DEPARTMENT ONLY

12. Application Sent/Given to Applicant By:	13. Date:
14. Building Permit Information:	15. Date of Issue:
16. Final Certificate of Use & Occupancy (CO) Issued By:	17. Date:
Approved by:	18. Date:
19. Tax Assessment Cards & Application Received by:	20. Date:
21. Application & Assessment Card Sent to Treasurer's Office By:	22. Date:
23. Application Number:	

York County Assessment Office
28 East Market Street, 1st Floor
York, PA 17401
(717) 771-9232

THE COUNTY OF YORK



ASSESSMENT OFFICE
717-771-9232

March 18, 2011

KINSLEY NORTHWEST L P
6259 REYNOLDS MILL RD
SEVEN VALLEYS PA 17360

NOTICE OF CHANGE IN ASSESSMENT

DESCRIPTION OF PROPERTY	REASON FOR CHANGE
Location: 320 N GEORGE ST Map/Block/Lot/Parcel: 03-043-01-0001.00-00000 Municipality: YORK CITY 3RD WARD School Dist: YORK CITY SCHOOL	Reason: PROPERTY SPLIT Effective: 01-FEB-11 94900

OLD ASSESSMENT DATA

	LAND	IMPROVEMENTS	TOTAL
FAIR MARKET VALUE	164,370	328,940	493,310

NEW ASSESSMENT DATA

	LAND	IMPROVEMENTS	TOTAL
FAIR MARKET VALUE	199,010	250,680	449,690
	44%	66%	

IF YOU DO NOT AGREE WITH YOUR NEW ASSESSMENT, YOU HAVE 40 DAYS FROM 03/18/11 TO APPEAL. APPEAL FORMS CAN BE OBTAINED IN PERSON OR BY SENDING A SELF ADDRESSED, STAMPED ENVELOPE. THE ASSESSMENT OFFICE IS LOCATED IN THE YORK COUNTY ADMINISTRATIVE CENTER, 28 E. MARKET ST., ROOM 105, YORK, PA 17401-1585. FORMS ARE ALSO AVAILABLE ON THE COUNTY'S WEBSITE WWW.YORK-COUNTY.ORG.

